

92A101 (5-95)

Commonwealth of Kentucky  
REVENUE CABINET**KENTUCKY NONRESIDENT  
INHERITANCE AND ESTATE  
TAX RETURN**

FOR DEPARTMENT USE ONLY

\_\_\_\_ / 4 6 / 1 9 \_\_\_\_  
Account No. Tax Year

Decedent's Last Name		First Name and Middle Initial		Age at Death	Date of Death	HR Code No. (if known)	
Decedent's Address (number and street or rural route)		City or Town			County	State	ZIP Code
Decedent's Occupation (If decedent was retired at death, state occupation prior to retirement.)				Cause of Death		Social Security Number	
Executor <input type="checkbox"/>	Executor or Administrator's Name						
Administrator <input type="checkbox"/>	Number and Street or Rural Route			City or Town		State	ZIP Code
No Administration <input type="checkbox"/>							

- Did decedent have a will? ☐ Yes ☐ No ► If yes, attach a copy.
- Does the gross estate include any qualified terminable interest or power of appointment property? ☐ Yes ☐ No
- Is any terminable interest property or power of appointment property being elected by the personal representative to pass to the surviving spouse pursuant to KRS 140.080(1)(a)? ☐ Yes ☐ No ► If yes, attach Revenue Form 92A936.
- Is any land being reported at its agricultural or horticultural value? ☐ Yes ☐ No ► If yes, a lien will be recorded and remain in effect for five years from the date of decedent's death.

**SUMMARY OF GROSS ESTATE IN KENTUCKY**

(Enter the word "NONE" where there is nothing to report.)

GROSS ESTATE	Value at Death	LEAVE BLANK
A — Real estate — individually owned (from page 2) .....	\$ _____	\$ _____
B — Property — jointly owned real and personal property (from page 2) .....	_____	_____
C — Miscellaneous property (from page 2) .....	_____	_____
D — Gifts and transfers during decedent's life (from page 2) .....	_____	_____
E — Qualified terminable interest property and/or powers of appointment (from page 2) .....	_____	_____
F — Property previously taxed (Prior decedent to immediate decedent with five years) ..	_____	_____
Total gross estate in Kentucky .....	\$ _____	\$ _____

**SUMMARY OF DEDUCTIONS AGAINST KENTUCKY PROPERTY**

G — Administration expenses (from page 2) .....	\$ _____	\$ _____
H — Mortgages and liens (from page 3) .....	_____	_____
Subtotal .....	\$ _____	\$ _____
Net Estate in Kentucky (before federal estate tax deduction) .....	\$ _____	\$ _____
Prorated federal estate tax .....	_____	_____
Net estate in Kentucky (Total gross estate in Kentucky minus allowable deductions) ..	\$ _____	\$ _____
Net estate outside of Kentucky .....	\$ _____	\$ _____
Total net estate in and out of Kentucky .....	\$ _____	\$ _____
Total Tax Due .....	\$ _____	

Percentage that net estate in Kentucky bears to total net estate in and out of Kentucky \_\_\_\_\_

Attach check payable to "Kentucky State Treasurer" to this return and mail to Kentucky Revenue Cabinet, Frankfort, Kentucky 40619\* or 40620\*\*.

Print or Type Name of Person, Title of Preparer or Firm Preparing Return

Mailing Address

City State ZIP Code

Telephone Number Including Area Code

Signature

Date

I declare under the penalties of perjury that I have examined this return (including any attached schedules and statements) and that to the best of my knowledge it is a true, complete and correct return.

Signature of Executor, Administrator or Beneficiary of the Estate

Telephone Number Including Area Code

Social Security Number

Date

\*If payment is \$1,000 or more, use ZIP Code 40619.

\*\*If payment is less than \$1,000, use ZIP Code 40620.

**SCHEDULE A—REAL ESTATE (INDIVIDUALLY OWNED) LOCATED IN KENTUCKY**

Complete the Real Estate Data Report on page 3 for each parcel of real estate.

Description and Location of Property	(a) Accrued Rents	(b) Valuation from Real Estate Data Report	Leave Blank
	\$	\$	\$
Total:	\$	\$	\$
Total real estate and rents (columns (a) and (b)) (enter on page 1, line A)			\$

**SCHEDULE B—JOINTLY OWNED REAL AND PERSONAL PROPERTY LOCATED IN KENTUCKY**

Complete the Real Estate Data Report on page 3 for each parcel of real estate.

Description	Decedent's Interest	Name of Co-Owner	Date Placed in Joint Names	With or Without Survivorship	Value of 100% Interest at Date of Death	Leave Blank
					\$	\$
Total:					\$	\$
Value of decedent's interest (enter on page 1, line B)					\$	\$

**SCHEDULE C—MISCELLANEOUS PERSONAL PROPERTY HAVING A BUSINESS OR TAXABLE SITUATION IN KENTUCKY**

Description	Assessed or Cost Value	Fair Cash Value at Date of Death	Leave Blank
	\$	\$	\$
Total (enter on page 1, line C)		\$	\$

**SCHEDULE D—GIFTS AND TRANSFERS OF KENTUCKY PROPERTY DURING DECEDENT'S LIFE**Was life interest retained by decedent? ☐ Yes ☐ No

To Whom Made	Property Transferred	Date of Transfer	Value at Date of Transfer	Fair Cash Value at Date of Death	Leave Blank
			\$	\$	\$
Total (enter on page 1, line D)				\$	\$

**SCHEDULE E—QUALIFIED TERMINABLE INTEREST AND/OR POWERS OF APPOINTMENT OF KENTUCKY PROPERTY**

Donee or Donor	Description of Property	Value at Date Created	Fair Cash Value at Date of Death	Leave Blank
		\$	\$	\$
Total (enter on page 1, line E)			\$	\$

**SCHEDULE F—PROPERTY PREVIOUSLY TAXED IN KENTUCKY**

Name of Prior Decedent	Description of Property Owned by Immediate Decedent	Date of Death of Prior Decedent	Amount of Tax Previously Paid	Value at Date of Death of Immediate Decedent	Leave Blank
			\$	\$	\$
Total (enter on page 1, line F)				\$	\$

**SCHEDULE G—ADMINISTRATION EXPENSES IN KENTUCKY**

Administration Expenses	To Whom Paid	Amount Paid	Leave Blank
Executors' commissions		\$	\$
Attorneys' fees			
Appraisers' fees			
Miscellaneous (itemize)			
Total administration expenses (enter on page 1, line G)		\$	\$

**SCHEDULE H—MORTGAGES AND LIENS ON KENTUCKY PROPERTY**

Mortgagee	Property	Date	Interest Rate	Face Value	Fair Cash Value at Date of Death
				\$	\$
Total mortgages and liens					\$
Decedent's share of liability (enter on page 1, line H)					\$

**REAL ESTATE DATA REPORT**

(Use a separate line for each parcel of real estate.)

TYPE AND LOCATION OF PROPERTY (Residence, Farm, Business — street address or state highway, city and county)	LAND DATA			BUILDING DATA (Residence)				
	Lot Size or Acreage	Topography (level, rolling)	Classification (good, fair, etc.)	Construction (frame, brick)	Area or Dimensions	Story Height	Age	General Condition
(1)								
(2)								
(3)								
(4)								

In the schedules below, please provide appropriate information concerning: (a) sales or purchases of property within the last 10 years, (b) the annual gross income of rental property owned by the decedent, (c) county property assessed values as of January 1 immediately preceding the decedent's death, (d) your estimate of the price the property would bring on the market as of the date of decedent's death.

(a) SALES OR PURCHASES			(b) RENTAL DATA		
Parcel No.	Date of Sale or Purchase	Sale Price	Parcel No.	Gross Annual Amount	Estimated Annual Expenses
		\$		\$	\$
(c) COUNTY ASSESSED VALUATIONS			(d) FAIR CASH (MARKET) VALUE		
Parcel No.	Agricultural Assessment	Fair Cash Value Assessment	Parcel No.	\$	
	\$	\$			

**AGRICULTURAL OR HORTICULTURAL VALUATION DATA****PARCEL NUMBER** \_\_\_\_\_

To be completed if the election is made to report the agricultural or horticultural value for "qualified real estate" listed on this report, in place of the fair cash value. (See instructions, page 2—General Instructions—Schedule A.)

- What is the total fair cash value assessment at date of death as shown on county property tax roll for the permanent residence of the owner (if located on the land) and all residences not used exclusively for the operation of the agricultural land? ..... \$ \_\_\_\_\_
- In your opinion, what is the fair cash value at date of death of the residences reported on line 1? ..... \$ \_\_\_\_\_
- In your opinion, what is the agricultural or horticultural value of the land at date of death including all improvements except those residences reported on line 1? ..... \$ \_\_\_\_\_
- In your opinion, what is the fair cash value of the agricultural or horticultural land as reported on line 3 ..... \$ \_\_\_\_\_

**NOTE:** All residences except the permanent residence of the owner are subject to being reported as part of the value of the agricultural or horticultural land if the residences are used exclusively for the operation of the land. Report on the tax return the combination of the values shown on lines 2 and 3 above. Submit a legal description of the land for recording of the tax lien required under KRS 140.350. If the agricultural or horticultural land is owned by a corporation, attach a list and value of all personal property owned by the corporation and explain valuation reported on the tax return.

**COMPLETE ONLY IF A FEDERAL ESTATE TAX RETURN WAS FILED**

Gross federal estate tax .....	\$ _____
State death tax credit .....	_____
Net federal estate tax payable .....	_____
Federal taxable estate .....	_____
Marital deduction claimed on the federal estate tax return .....	_____
Amount of jointly owned property in Kentucky reported on the federal estate tax return .....	_____